

Exhibit B

Clarkson's valuation



White Oak Global Advisors LLC
 3 Embarcadero Center
 5th Floor
 San Francisco
 California 94111
 United States of America

17th December 2020

Ref: cvl/28889-20

Dear Sirs,

In accordance with your request and subject to the terms and conditions we have agreed with you, we, Clarkson Valuations Limited (CVL), have prepared this Valuation by (i) collating shipbrokers' price estimates and/or ideas and market knowledge (ii) then seeking to validate such price estimates and/or ideas, where possible and appropriate, with details held on our database, information in relevant works of reference in our possession and particulars given to us for the preparation of this Valuation.

CVL has not physically inspected the Vessels nor inspected their classification records. We have assumed that the Vessels are in good and seaworthy condition and would be delivered free from all debts, registered encumbrances and maritime liens.

CVL is of the opinion that the approximate market values of the below mentioned Vessels, as at 17th December 2020, on the basis of prompt charterfree delivery, as between a willing Seller and a willing Buyer for cash payment under normal commercial terms and in a distressed disposal scenario, are:

Diving Support							
Current Name	Loa (m)	Built	Builder	Deck Area (m ²)	Gear	Fair Market Charterfree Value (US\$/m)	Charterfree Value in Distressed Disposal Scenario (US\$/m)
GLOBAL ORION	91.0	2002	Aker Brattvaag	601	1 x 150t Crane	10.0 – 13.0	5.0 – 8.0

Clarkson Valuations Limited
 Registered office address: Commodore Quay | St Katharine Docks | London | E1W 1BF | UK | England No. 03354934
 T: +44 (0) 20 7334 0000 | www.clarksons.com

Quality system registered under ISO 9001, Certified by BSI, Licence Number FS 30573
 VAT Number: GB 245 9035 56



Crane Barge							
Current Name	Loa (m)	Built	Builder	Deck Area (m ²)	Gear	Fair Market Charterfree Value (US\$/m)	Charterfree Value in Distressed Disposal Scenario (US\$/m)
EPIC HEDRON	120.0	2011	Wison (Nantong)	4,340	1 x 1,600t Crane	17.0 – 22.0	10.0 – 14.0

This Valuation is based solely on a subjective opinion of the approximate market value applying the methodology described above as at the above Valuation date only and should not be taken to apply to any other date.

The methodology used to create this Valuation has a number of components that may be impacted by the current pandemic and its aftermath, including a widening of price ideas between buyers and sellers. These circumstances must be considered by anyone contemplating entering a transaction of any nature whatsoever or otherwise having regard to this Valuation.

PLEASE NOTE: There is a relative lack of liquidity in the Sale and Purchase market for offshore vessels of this type and information on comparable Sale and Purchase transactions and market demand has, where available, been very limited or not available. In addition the oil price change and reduction in E&P spending has made the assessment of values more uncertain. This, together with the lack of comparable transactions has resulted in larger than normal confidence limits applying to this Valuation.

In the event that these Vessels or any of them individually were to be disposed of in a distressed scenario, that is by way of an Admiralty Court sale, a sale by a receiver, liquidator or administrator or by bankruptcy court sale, during a sales process conducted over a relatively short period of time, brokers are of the opinion that the price levels achievable would be at a significant discount to the market values in a willing buyer / willing seller scenario. The approximate value as subjectively assessed by us, is indicated in the table above, although this estimate is subject to wide confidence limits that any person to whom this Valuation is addressed should take into account.

All statements made are statements of opinion and are not representations of fact. Any person contemplating entering a transaction must take account not only of the abnormal conditions prevailing but also of the likelihood of further changes to these abnormal conditions and should also satisfy himself by inspection of the Vessel and its records, or otherwise, as to the correctness of the statements which this Valuation contains.

No assurance or representation is given that the Valuation given will be sustained or that it would be realisable in any actual transaction.

The Vessels have been valued individually. If both Vessels were to be placed on the market at the same time, no assurance may be given that the amount realisable would be equal to the total of the individual values.



This Valuation has been provided solely for the private use of the person to whom it is addressed or to such other person to whom we have consented that this Valuation may be provided. By accepting the provision of our services in respect of this Valuation or by otherwise using or relying on this Valuation, you have accepted either our terms and conditions as specifically agreed between us in writing or, in the event of no such agreement in writing, our terms and conditions including the limitation of liability provisions at www.clarksons.com/terms-of-business/

No person other than the named addressee of this Valuation shall have any rights whatsoever as arising out of or relating to this Valuation under the Contract (Rights of Third Parties) Act 1999 or otherwise.

For and on behalf of
CLARKSON VALUATIONS LIMITED

A handwritten signature in black ink, appearing to be 'N. Smith', written over a horizontal line.

Director

A handwritten signature in black ink, appearing to be 'John', written over a horizontal line.

Authorised Signatory